No. 44-L. C., dated 5th August 1913.

Under Rule 40 of the Rules for the conduct of business of the Mysore Legislative Council, the following Report of the Select Committee appointed to consider the Bill further to amend the Mysore Municipal Regulation, 1906, is published for general information.

By Order,
S. P. RAJAGOPALACHARI,
Secretary, Mysore Legislative Council.

Report of the Select Committee on the Bill further to amend the Mysore Municipal Regulation, 1906.

We the members of the Select Committee appointed to consider the Bill further to amend the Mysore Municipal Regulation, 1906, have the honour to submit the following report to the Council.

We have gone through the Bill carefully and recommend the following alterations:—

Clause 1.—The word "private" occurring in this clause has been omitted as the expression "private persons" would exclude corporations from whom also the Municipalities may be allowed to borrow with the approval of Government.

Clause 2.—The clause as it now stands exempts from all taxation both a bicycle and a horse kept by the members of the Mysore Police Force or the Police Force of the Civil and Military Station. We are, however, of opinion that only one of these may be exempted and not both. We have therefore substituted "or" for "and" occurring between the words "bicycle" and "one horse". This amendment is, however, proposed on the understanding that a similar concession will be shown by the Civil and Military Station Municipality to the members of the Mysore Police Force living within their limits.

Clause 3.—As this clause now stands, Sections 68 A, 68 B and 68 C would apply to all Municipalities in the State. But we are of opinion that these exceptional provisions should be cautiously used and be made applicable only to the City Municipalities of Bangalore and Mysore in the first instance. We have therefore inserted a new Section 68 D to the effect that these provisions shall not apply to any Municipality unless extended thereto by Government by a special notification. We have framed the section in general terms so that, if any necessity is made outlater on to the satisfaction of Government for extending these provisions to any other Municipality besides Bangalore and Mysore, there may be no need to amend the Regulation itself.

The other alterations made by us in the Bill are only of a verbal nature and do not call for any remarks.

As the Bill has not been amended materially, it need not be republished. We recommend that the Bill as amended by us may be passed by the Council.

Bangalore, Dated 20th July 1913.

- · M. KANTARAJ URS.
 - C. S. Doraswami Iyer.
 - C. SRINIVASA IYENGAR.
 - B. NARASINGA RAO.
 - S. SEETARAMAIYA.*

(* Subject to the following note of dissent.)

Note of dissent.

-I approve of the report except to the extent it refers to clause No. 3, about which my humble dissent may be kindly noted, as I consider that the conditions of the City of Bombay, from the Municipal Act of which these provisions are extracted, do not seem to exist in any of the Cities of this State and, as such, this provision, if introduced here, is sure to work hard upon the poor and ignorant.

class of people, as well the helpless heirs and representatives of even the better classes, not to speak of others, and further it would not serve any purpose so far as the state of affairs up to the date of its enforcement is concerned, and that a periodical critical jamabandi conducted regularly by the Municipal authorities concerned would easily obviate all the difficulties contemplated in the statement of objects and reasons of the Bill on this clause.

S. SEETHARAMAIYA,

NOTE.—Mr. D. Venkataramaiya, who was also a member of the Select Committee and who was absent from the meeting, has sent the following note:—

I am sorry that owing to a regrettable mistake that I made I lost the pleasure of meeting the Members of the Select Committee to exchange our views at the meeting. On reading the Select Committee report in circulation I entirely agree with their conclusions with regard to the clauses (1) and (2) but I regret that I cannot pursuade myself to come to the conclusion that any case is made out at all for the recommendations made in clause (3), for the additions to be made to Section 68. In my opinion, an amendment to a Municipal Regulation which would defeat the collection of revenue within the year in which it is to be recovered is more a retrograde step. If the amendments now proposed are intended for enabling Municipal officials in the prompt collection of revenue, I am sorry that these provisions will not help them, but, on the other hand, they are likely to bring a chaotic condition of accounts in the hands of ill-paid shanbhogs. Doubts would be created where none existed. Delays would purposely be made to avoid detection of mal-practices by prompt attention. It is very rare that in large cities like Mysore and Bangalore that a house would be allowed to lie vacant for a whole year so as to make it impossible to know the person primarily liable to pay the tax. There is nothing to prevent the Municipal officials to ascertain promptly from the occupier whether he or she be the owner or tenant, the person liable to pay the tax and recover promptly either by previous year's experience or by current year's enquiries. If prompt measures are taken there would be no difficulty to recover the current year's tax. If, on the other hand, a loop-hole is given to the official in the manner now proposed the tenants may be changing, the owners may be dying or the properties may change hands, so that cases of recoveries not brought into books are likely to escape detection. Besides, the personal laws applicable to the owners of properties might be peculiar so as to make it difficult for a prompt compliance required by the additions now proposed. In the case of joint Hindu families where there are several undivided brothers and the widow of a deceased brother without children and in cases of Mahomadans, similarly situated, and also in cases of other castes and creeds which permit concubinage, etc., intricate questions of title and the endless ambiguities might arise leaving such questions for settlement between the executive officers of the Municipality and Law Courts.

Is it necessary to take the risk of conferring titles on properties on wrong persons by a simple compliance with the provisions contained in the amendments now proposed? It is to be remembered that the Municipal Regulations do not give powers to the Municipal Councils to recover by summary process arrears of taxes as the Land Revenue Code. When the council is required by law to file a civil suit for the recovery of arrears a provision of this kind will more hamper than accelerate the recovery of taxes. This aspect accounts for the omission of similar provisions in the Mofussil Regulations in British India. The existence of such provisions in the regulations in force only in the Presidency town of Bombay is, in my opinion, no criterion for adoption by the Municipal Councils in Bangalore and Mysore Cities, as the conditions differ in most important principles or details.

D. VENKATARAMAIYA.

Note.—Mr. K. P. Puttanna Chetty, another member of the Select Committee, was not present at the meeting.